

NORTH CAROLINA GENERAL ASSEMBLY
1973 SESSION

CHAPTER 1077
HOUSE BILL 1521

AN ACT TO CLASSIFY AND EXCLUDE FROM THE AD VALOREM TAX BASE DOGS
OWNED AS PETS AND NOT USED FOR THE PRODUCTION OF INCOME.

The General Assembly of North Carolina enacts:

Section 1. Article 12 of Chapter 105, as the same appears in the 1973 Supplement to Volume 2D of the General Statutes, is hereby amended by adding thereto a new subdivision (15) to G.S. 105-275 to read as follows:

"(15) Dogs, owned and held by individuals for their personal use and not otherwise used in connection with a business, trade or profession for the production of income."

Sec. 2. This act shall become effective January 1, 1975.

In the General Assembly read three times and ratified, this the 1st day of April, 1974.